



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 700 Dispur, Friday, 1st December, 2017, 10th Agrahayana, 1939 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 1st December, 2017

No.FTX.56/2017/173– In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely: —

Assam
Act No.
XXVIII
of 2017.

Short title and commencement. 1. (1) These rules may be called the Assam Goods and Services Tax (Ninth Amendment) Rules, 2017.
(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 13th day of October.

Amendment of rule 3. 2. In the principal rules, in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st

day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

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|--------------------------------------|----|---|
| Insertion of new rule 46A. | 3. | In the principal rules, after rule 46, the following new rule shall be inserted, namely: —
“ Invoice-cum-bill of supply. 46A. Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.”; |
| Amendment of rule 54. | 4. | In the principal rules, in rule 54, in sub-rule (2) —

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;

(b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted; |
| Amendment of rule 62. | 5. | In the principal rules, in rule 62, in sub-rule (1) for the punctuation mark “.”, the punctuation mark “:”, shall be substituted and thereafter the following proviso shall be inserted, namely:-

“Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in FORM GSTR-4 for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.”; |
| Amendment of rule 117. | 6. | In the principal rules, with effect from 1 st day of July, 2017, in rule 117, in sub-rule (2), in clause (c), in sub-clause (iv), the words and brackets “[or entry tax]” shall be omitted; |
| Amendment in FORM GST CMP-02. | 7. | In the principal rules, in FORM GST CMP-02 , for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted; |

- Amendment in FORM GSTR-1** 8. In the principal rules, in **FORM GSTR-1**, for Table 6, the following shall be substituted, namely :-

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									
									”;

- Amendment in FORM GSTR-1A** 9. In the principal rules, in **FORM GSTR-1A**, for Table 4, the following shall be substituted, namely :-

“4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
							”;

- Amendment in FORM GSTR-4** 10. In the principal rules, in **FORM GSTR-4**, after instruction no.9, the following shall be inserted, namely:-

“10. For the tax periods July, 2017 to September, 2017 and October, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

V. B. PYARELAL,
Additional Chief Secretary to the Government of Assam,
Finance Department.